

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HYDE PARK CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689733453**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2012**

**Audit Section – Gardena  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Xuan Wang**



TOBY DOUGLAS  
DIRECTOR

State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

January 14, 2014

Elaine Wiesel, Administrator  
Hyde Park Convalescent Hospital  
6520 West Boulevard  
Los Angeles, CA 90043

HYDE PARK CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER: 1689733453  
FISCAL PERIOD ENDED: SEPTEMBER 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,251, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

Elaine Wiesel  
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cc: Herman Muennichow  
Certified Public Accountant  
Muennichow & Associates LLP  
12814 Riverside Drive, 2<sup>nd</sup> Floor  
North Hollywood, CA 91607

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

HYDE PARK CONVALESCENT HOSPITAL

## Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

## NPI:

1689733453

## OSHPD Facility No.:

206190402

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,742,425	\$ 72.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 531,639	\$ 22.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 273,992	\$ 11.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,677	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,713	\$ 0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,300	\$ 1.63
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 334,348	\$ 13.91
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 352,918	\$ 14.68
11	Cost of Routine Service/Audited Total Costs	\$ 3,322,293	\$ 3,306,011	\$ 137.50
12	Total Patient Days (Adj )	24,044	24,044	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 138.18	\$ 137.50	
14	Overpayments (Adj 10)	\$ 0	\$ (1,251)	
15	Medi-Cal Days (Adj 8)	23,008	22,263	
16	Medi-Cal Managed Care Days (Adj 9)		7	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
HYDE PARK CONVALESCENT HOSPITAL

**Fiscal Period:**  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

**NPI:**  
1689733453

**OSHPD Facility No.:**  
206190402

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj )	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj )	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj )	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
HYDE PARK CONVALESCENT HOSPITAL

**Fiscal Period:**  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

**NPI:**  
1689733453

**OSHPD Facility No.:**  
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,085	\$ 53,085		
160	Activities	45,932		\$ 45,932	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,643,408	53,085	45,932	1,742,425 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,742,425</b>	<b>\$ 53,085</b>	<b>\$ 45,932</b>	<b>\$ 1,742,425</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 0	\$ 0										
010	Housekeeping	147,453	0	\$ 147,453									
060	Laundry and Linen	103,317	0	3,334	\$ 106,651								
065	Dietary	194,132	0	15,298	0	\$ 209,430							
155	Social Services	N/A	0	686	0	0	\$ 686						
160	Activities	N/A	0	686	0	0	0	\$ 686					
165	Administration	N/A	0	3,177	0	0	0	0		\$ 3,177	\$ 3,177		
166	Medical Records	26,125	0	706	0	0	0	0		26,831		\$ 26,831	
170	Inservice Education - Nursing	64,345	0	686	0	0	0	0	\$ 65,031				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	785	0	0	0	0	0	785	3	25	\$ 812
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	1,471	0	0	0	0	0	1,471	57	485	2,014
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	6	51	57
085	Pharmacy		0	588	0	0	0	0	0	588	22	182	792
090	Laboratory		0	0	0	0	0	0	0	0	6	49	55
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	3	3
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	120,034	106,651	209,430	686	686	65,031	502,520	3,083	26,036	531,639 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 535,372</b>	<b>\$ 0</b>	<b>\$ 147,453</b>	<b>\$ 106,651</b>	<b>\$ 209,430</b>	<b>\$ 686</b>	<b>\$ 686</b>	<b>\$ 65,031</b>	<b>\$ 505,364</b>	<b>\$ 3,177</b>	<b>\$ 26,831</b>	<b>\$ 535,372</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 72,649	\$ 72,649										
010	Housekeeping	7,432	432	\$ 7,864									
060	Laundry and Linen	0	1,633	178	\$ 1,811								
065	Dietary	115,443	7,493	816	0	\$ 123,751							
155	Social Services	0	336	37	0	0	\$ 373						
160	Activities	1,998	336	37	0	0	0	\$ 2,371					
165	Administration	N/A	1,556	169	0	0	0	0		\$ 1,726	\$ 1,726		
166	Medical Records	7,594	346	38	0	0	0	0		7,977		\$ 7,977	
170	Inservice Education - Nursing	0	336	37	0	0	0	0	\$ 373				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,125	384	42	0	0	0	0	0	1,551	2	7	\$ 1,560
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	44,602	720	78	0	0	0	0	0	45,401	31	144	45,576
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	4,904	0	0	0	0	0	0	0	4,904	3	15	4,922
085	Pharmacy	16,650	288	31	0	0	0	0	0	16,970	12	54	17,035
090	Laboratory	4,776	0	0	0	0	0	0	0	4,776	3	15	4,794
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	293	0	0	0	0	0	0	0	293	0	1	294
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	70,708	58,788	6,402	1,811	123,751	373	2,371	373	264,576	1,674	7,741	273,992 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 348,174</b>	<b>\$ 72,649</b>	<b>\$ 7,864</b>	<b>\$ 1,811</b>	<b>\$ 123,751</b>	<b>\$ 373</b>	<b>\$ 2,371</b>	<b>\$ 373</b>	<b>\$ 338,471</b>	<b>\$ 1,726</b>	<b>\$ 7,977</b>	<b>\$ 348,174</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 0	0%							
	Property Tax (line 40)	9,875	100%	\$ 9,875						
005	Plant Operations and Maintenance			39	\$ 39					
010	Housekeeping			59	0	\$ 59				
060	Laundry and Linen			221	1	1	\$ 223			
065	Dietary			1,014	4	6	0	\$ 1,025		
155	Social Services			46	0	0	0	0	\$ 46	
160	Activities			46	0	0	0	0	0	\$ 46
165	Administration			211	1	1	0	0	0	0
166	Medical Records			47	0	0	0	0	0	0
170	Inservice Education - Nursing			46	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			52	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			98	0	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			39	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			7,959	32	48	223	1,025	46	46
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 9,875</b>	<b>100%</b>	<b>\$ 9,875</b>	<b>\$ 39</b>	<b>\$ 59</b>	<b>\$ 223</b>	<b>\$ 1,025</b>	<b>\$ 46</b>	<b>\$ 46</b>

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 0% Of Total	Property Tax 100% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 0	0%							
	Property Tax (line 40)	9,875	100%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 213	\$ 213				
166	Medical Records				47		\$ 47			
170	Inservice Education - Nursing			\$ 46						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	53	0	0	\$ 53	\$ 0	\$ 53
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	99	4	1	103	0	103
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	39	1	0	41	0	41
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			46	9,424	206	46	9,677	0	9,677 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 9,875	100%	\$ 46	\$ 9,615	\$ 213	\$ 47	\$ 9,875	\$ 0	\$ 9,875

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 47% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 45% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 5,125												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	358,571												
	Total Costs Allocable as Administration	363,696	47%											
167	CDPH Licensing Fees	22,376	3%											
168	Professional Liability Insurance	40,500	5%											
169	Quality Assurance Fees	344,559	45%											
174	Caregiver Training	0	0%											
	Total	771,131	100%						\$ 771,131					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 785	\$ 1,551	\$ 53	\$ 2,388	709	\$ 335	\$ 21	\$ 37	\$ 317	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,471	45,401	99	46,970	13,953	6,581	405	733	6,235	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	4,904	0	4,904	1,457	687	42	77	651	0
085	Pharmacy			0	588	16,970	39	17,597	5,227	2,465	152	275	2,336	0
090	Laboratory			0	0	4,776	0	4,776	1,419	669	41	75	634	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	293	0	293	87	41	3	5	39	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,742,425	502,520	264,576	9,424	2,518,945	748,278	352,918	21,713	39,300	334,348	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 771,131		\$ 1,742,425	\$ 505,364	\$ 338,471	\$ 9,615	\$ 2,595,874	\$ 771,131					
	Total Administrative Costs							\$ 771,131		\$ 363,696	\$ 22,376	\$ 40,500	\$ 344,559	\$ 0
	Unit Cost Multiplier							0.29706021						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 30,008	\$ 9,703	\$ 260	\$ 39,972							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,406,977						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	30									
010	Housekeeping	45	45								
060	Laundry and Linen	170	170	170							
065	Dietary	780	780	780							
155	Social Services	35	35	35							
160	Activities	35	35	35							
165	Administration	162	162	162							
166	Medical Records	36	36	36							
170	Inservice Education - Nursing	35	35	35							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	40	40	40						2,388	2,388
077	Specialized Support Surfaces									0	0
080	Physical Therapy	75	75	75						46,970	46,970
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									4,904	4,904
085	Pharmacy	30	30	30						17,597	17,597
090	Laboratory									4,776	4,776
095	Home Health Services									0	0
100	Other Ancillary Services									293	293
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,120	6,120	6,120	62,514	72,132	1,714,116	1,714,116	1,714,116	2,518,945	2,518,945
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	7,593	7,563	7,518	62,514	72,132	1,714,116	1,714,116	1,714,116	2,595,874	2,595,874
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 53,085	\$ 45,932			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.030969316	0.02679632			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ -	\$ 147,453	\$ 106,651	\$ 209,430	\$ 686	\$ 686	\$ 65,031	\$ 3,177	\$ 26,831
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		0.00000000	19.61332801	1.70603810	2.90343254	0.00040048	0.00040048	0.03793878	0.00122400	0.01033605
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 72,649	\$ 7,864	\$ 1,811	\$ 123,751	\$ 373	\$ 2,371	\$ 373	\$ 1,726	\$ 7,977
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.60584424	1.04605786	0.02896669	1.71562529	0.00021750	0.00138311	0.00021750	0.00066475	0.00307313
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 9,875	\$ 39	\$ 59	\$ 223	\$ 1,025	\$ 46	\$ 46	\$ 46	\$ 213	\$ 47
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	1.30053997	0.00515883	0.00781544	0.00357196	0.01420370	0.00002682	0.00002682	0.00002682	0.00008197	0.00001822

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	72,649	0	72,649	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 72,649	\$ 0	\$ 72,649	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	147,453	0	147,453	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,432	0	7,432	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,885	\$ 0	\$ 154,885	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	9,875	0	9,875	(Sch 5)
045		Property Insurance	7400	5,125	0	5,125	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 242,534	\$ 0	\$ 242,534	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	103,317	0	103,317	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		0	0	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,317	\$ 0	\$ 103,317	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 139,098	\$ 0	\$ 139,098	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,034	0	55,034	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	115,443	0	115,443	(Sch 4)
065		Dietary - Total	6500	\$ 309,575	\$ 0	\$ 309,575	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,125	0	1,125	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,125	\$ 0	\$ 1,125	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	44,602	0	44,602	(Sch 4)
080		Physical Therapy - Total	8200	\$ 44,602	\$ 0	\$ 44,602	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,904	0	4,904	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,904	\$ 0	\$ 4,904	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	16,650	0	16,650	(Sch 4)
085		Pharmacy - Total	8300	\$ 16,650	\$ 0	\$ 16,650	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,776	0	4,776	(Sch 4)
090		Laboratory - Total	8400	\$ 4,776	\$ 0	\$ 4,776	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	293	0	293	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 293	\$ 0	\$ 293	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		<b>Subtotal 075 - 102</b>		\$ 72,350	\$ 0	\$ 72,350	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,235,772	\$ 0	\$ 1,235,772	(Sch 2)
105	.20-.39	Fringe Benefits	6110	408,109	(473)	407,636	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	75,708	(5,000)	70,708	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,719,589	\$ (5,473)	\$ 1,714,116	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,719,589	\$ (5,473)	\$ 1,714,116
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,553	\$ 0	\$ 35,553 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,532	0	17,532 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 53,085	\$ 0	\$ 53,085

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1689733453

OSHPD Facility Number:  
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 30,849	\$ 0	\$ 30,849	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,083	0	15,083	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,998	0	1,998	(Sch 4)
160		Activities - Total	6700	\$ 47,930	\$ 0	\$ 47,930	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 165,408	\$ 0	\$ 165,408	(Sch 6)
165	.20-.39	Fringe Benefits	6900	27,259	0	27,259	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	176,210	(10,306)	165,904	(Sch 6)
165		Administration - Total	6900	\$ 368,877	\$ (10,306)	\$ 358,571	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,008	\$ 0	\$ 21,008	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,117	0	5,117	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,594	0	7,594	(Sch 4)
166		Medical Records - Total	6900	\$ 33,719	\$ 0	\$ 33,719	
167		CDPH Licensing Fees	6900	\$ 20,983	\$ 1,393	\$ 22,376	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,616	\$ (3,116)	\$ 40,500	(Sch 6)
169		Quality Assurance Fees	6900	\$ 344,559	\$ 0	\$ 344,559	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,288	\$ 0	\$ 43,288	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,057	0	21,057	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,345	\$ 0	\$ 64,345	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 977,114	\$ (12,029)	\$ 965,085	
200		<b>Total</b>		\$ 3,424,479	\$ (17,502)	\$ 3,406,977	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 67,913	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012			1689733453		10
Report References												
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$67,913	\$67,913

Provider Name							Fiscal Period		Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1689733453		10
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$75,708	(\$5,000)	\$70,708	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	176,210	5,000	181,210 *	
							To reclassify medical director fee to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1689733453		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$408,109	(\$473)	\$407,636
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 181,210	797	182,007 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the liability insurance expenses to agree with the provider's documents. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$182,007	(\$1,874)	\$180,133 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate pension plan excise tax penalty not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1	* \$180,133	(\$14,229)	\$165,904
6	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust DPH licensing fees to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	\$20,983	\$1,393	\$22,376
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the liability insurance expenses to agree with the provider's documents. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$43,616	(\$3,116)	\$40,500

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1689733453		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
8	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 01, 2011 through September 30, 2012 Payment Period: October 01, 2011 through September 30, 2013 Report Date: October 07, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	23,008	(745)	22,263	
9	Not Reportec			1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	7	7	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012			1689733453		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
10	Not Reported			1	14		MediCal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$1,251	\$1,251